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REMARKS

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Claims 1-15 are pending. Claims 4-6 were rejected under 35 U.S.C. § 101. Claims 1-3 and 7-13 were allowed.

Allowable Subject Matter

Applicant appreciates the Examiner's indication that claims 1-3 and 7-13 are allowed.

Rejection Under 35 U.S.C. § 101

Claims 4-6 were rejected under 35 U.S.C. § 101 because the Office Action states that the claimed invention is directed to non-statutory subject matter.

Applicant has responded by amending claims 4 and 6.

New Claims

New claims 14-15 have been added. Claims 14-15 provide additional limitations for an apparatus for processing a signal. No new matter has been added.

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Conclusion

It is respectfully submitted that the Office Action's rejections have been overcome and that this application is now in condition for allowance. Reconsideration and allowance are, therefore, respectfully solicited.

In view of the above amendments and remarks, allowance of all claims pending is respectfully requested. If a telephone conference would be of assistance in advancing the prosecution of this application, the Examiner is invited to call applicant's attorney.

Respectfully submitted,

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Dated: May 31, 2007

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